said motor vehicles or upon the receipts of those operating the same, except the taxes imposed upon the same as personal property.

The charges herein prescribed shall be for the entire twelve months of the year and if the certificate be issued after April 1st and before July 1st, the charge shall be three-fourths of that prescribed for the entire year; if after July 1st and before October 1st, one-half, and if after October 1st, one-fourth.

•The Commissioner of Motor Vehicles shall have authority, in disputed cases, to determine the classification in which any motor vehicle belongs.

A duplicate registration certificate shall be furnished by the Commissioner of Motor Vehicles for fifty cents in cases where he is satisfied the original certificate has been lost.

In the event any plate or marker issued by such Commissioner under the provisions of this or any other section shall be lost or destroyed, he shall issue a duplicate thereof for one dollar (\$1.00) in the case of an automobile, or fifty cents in the case of a motor-cycle. In the event that said Commissioner shall be unable immediately to furnish any plate or marker herein provided for, to the person entitled thereto, he may issue a certificate to such person, stating that such marker has been ordered, and giving the number and general design thereof, and such person may thereafter provide and use a temporary plate or marker, similar in form to the plate or marker herein provided for, until said required plate or marker has been so furnished.

## Transfer of Ownership.

142. Upon the transfer of ownership, destruction or permanent removal from the State of any motor vehicle, its certificate of registration and the right to use the number plates or markers aforesaid, shall expire; provided that the Commissioner of Motor Vehicles may permit the person to whom such markers were originally issued, either to surrender the same upon terms for refund based on quarterly periods of use, or use the same on a new car by paying a transfer fee of one dollar (\$1.00) with an adjustment of additional payments or refund on a quarterly basis.

## License to Operators.

143. No person shall operate a motor vehicle upon any highway of this State until he first shall have obtained an operator's license for the purpose, but nothing herein con-